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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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November 25, 2008

Tiffany McMillan, Comptroller
Bridgeway Counseling Services, Inc.
1570 S. Main
St. Charles, MO 63303

RE: Fiscal Monitoring – Desk Review of Bridgeway Counseling Services, Inc.,
Emergency Shelter Grant, Document #55744, Amount \$21,480, CFDA #14.231
(Project #2008-HOM9)

Dear Ms. McMillan:

We have conducted a fiscal monitoring – desk review of the Bridgeway Counseling Services, Inc., Emergency Shelter Grant, for the periods January 1, 2007 through December 31, 2007. The scope of a desk review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Bridgeway Counseling. A desk review does not entail a field visit to the site. Our review included review of the contract and inquiries made with Gateway Homeless Center.

The desk review was completed on February 13, 2008. The objectives of the contract were to provide ROSIE (Regional Online Service Information Exchange) training to staff via Municipal Information Systems, Inc, update daily and maintain accurate data in the Rosie systems and utilize funds provided under the contract to render contracted services.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

The Agency was required to have an OMB Circular A-133 audit for the fiscal year ending June 30, 2007. The audit did not have any significant deficiencies or instances of noncompliance relating to financial statements or major federal award programs.

The Agency did not comply with DHS policy guidelines.

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The following observation resulted from our review:

Agency failed to have two authorized signatures on checks

The agency only has one authorized signature on their checks. The agency did not comply with DHS policy guidelines. This was noted in our prior audit report dated April 13, 2007. The agency is aware but not willing to comply with the DHS requirement pertaining to two signatures on checks.

Recommendation

It is recommended that the Agency comply with DHS policy guidelines and have two authorized signatures on all checks or obtain DHS' approval of its one signature policy.

Management's response

On October 8, 2008, the Agency was provided with the draft report and was requested a response to the observation noted in the report by October 16, 2008. However, as of the date of the report, the Agency has not responded.

If you have any questions, please contact Internal Audit Section (314) 622-4723.

Sincerely,



Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Pat Brennan, Fiscal Manager, DHS
Antoinette Triplett, Program Manager II, Homeless Services-DHS